

SENATE RECORD VOTE ANALYSIS

104th Congress
1st Session

Vote No. 222

May 25, 1995, 2:34 p.m.
Page S-7433 Temp. Record

BUDGET RESOLUTION/Tax Expenditures in Budget Resolutions

SUBJECT: Senate Concurrent Budget Resolution for fiscal years 1996-2002 . . . S. Con. Res. 13. Exon motion to waive the Budget Act for the Exon (for Bradley) amendment No. 1192.

ACTION: MOTION REJECTED, 44-56

SYNOPSIS: As reported, S. Con. Res. 13, the fiscal year 1996 Concurrent Budget Resolution, will reduce projected spending over 7 years to balance the budget by fiscal year (FY) 2002 without increasing taxes. Savings that will accrue from lower debt service payments (an estimated \$170 billion) will be dedicated to a reserve fund, which may be used for tax reductions after enactment of laws to ensure a balanced budget. Highlights include the following: the rate of growth in Medicare will be slowed to 7.1 percent; Medicaid's rate of growth will be slowed to 5 percent and it will be transformed into a block grant program; the Commerce Department and more than 100 other Federal programs, agencies, and commissions will be eliminated; welfare and housing programs will be reformed; agriculture, energy, and transportation subsidies will be cut; foreign aid will be cut; defense spending will be cut and then allowed to increase back to its 1995 level; and Social Security will not be altered.

The Exon (for Bradley) amendment would provide that budget resolutions will henceforth contain binding, maximum tax expenditure levels by major functional category for the budget year and for each of the next 6 fiscal years. A three-fifths majority point of order would lie against a resolution that did not set those levels.

The amendment was offered after all debate time had expired. However, some statements on amendments were added to the record or were made before the amendments were offered and before debate time had expired. Also, by unanimous consent, 1 minute of time was allowed on each amendment for explanatory statements before each vote. Senator Domenici raised the point of order that the amendment was not germane under the Budget Act. Senator Exon then moved to waive the Budget Act for the consideration of the amendment. Generally, those favoring the motion to waive favored the amendment; those opposing the motion to waive opposed the amendment.

Those favoring the motion to waive contended:

(See other side)

YEAS (44)			NAYS (56)			NOT VOTING (0)	
Republicans (2 or 4%)	Democrats (42 or 91%)		Republicans (52 or 96%)	Democrats (4 or 9%)		Republicans (0)	Democrats (0)
Jeffords	Akaka	Johnston	Abraham	Helms	Baucus		
Stevens	Biden	Kennedy	Ashcroft	Hutchison	Heflin		
	Bingaman	Kerry	Bennett	Inhofe	Hollings		
	Boxer	Kohl	Bond	Kassebaum	Kerrey		
	Bradley	Lautenberg	Brown	Kempthorne			
	Breaux	Leahy	Burns	Kyl			
	Bryan	Levin	Campbell	Lott			
	Bumpers	Lieberman	Chafee	Lugar			
	Byrd	Mikulski	Coats	Mack			
	Conrad	Moseley-Braun	Cochran	McCain			
	Daschle	Moynihan	Cohen	McConnell			
	Dodd	Murray	Coverdell	Murkowski			
	Dorgan	Nunn	Craig	Nickles			
	Exon	Pell	D'Amato	Packwood			
	Feingold	Pryor	DeWine	Pressler			
	Feinstein	Reid	Dole	Roth			
	Ford	Robb	Domenici	Santorum			
	Glenn	Rockefeller	Faircloth	Shelby			
	Graham	Sarbanes	Frist	Simpson			
	Harkin	Simon	Gorton	Smith			
	Inouye	Wellstone	Gramm	Snowe			
			Grams	Specter			
			Grassley	Thomas			
			Gregg	Thompson			
			Hatch	Thurmond			
			Hatfield	Warner			

EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

The Bradley amendment would require budget resolutions to contain targets for tax expenditures. Tax expenditures (loopholes) are basically special tax breaks. Some of the breaks that currently exist are for the privileged few. When we let some taxpayers off the hook from paying the taxes they owe, everyone else pays more. We need to be more honest about the hundreds of billions of dollars that are spent each year on tax expenditures. The bulk of those expenditures are favored by Senators, such as deductions for interest paid on home mortgages, but others are really special interest expenditures that few people even know exist. These expenditures need to be given greater scrutiny. By putting limits on such expenditures in the budget resolution, and making those limits part of the binding reconciliation instructions, tens of billions of dollars more in taxes may be collected. In these tight fiscal times, eliminating special interest tax breaks so that more taxes may be collected makes simple common sense. We thus urge our colleagues to support the motion to waive the Budget Act.

Those opposing the motion to waive contended:

The Bradley amendment proposes a very major change for the treatment of budget resolutions and tax bills. Inserting a couple of statements into the record after all debate time has expired on the budget resolution is not a reasonable substitute for the hearings, expert testimony, and extensive debate that this type of amendment should be subjected to before it is voted on by the Senate. Eliminating so-called loopholes may seem to some Senators to be a politically safe way to raise taxes; however, these Senators should be assured that when changes to the tax code are considered, we will not have as our goal a net increase in the tax burden on the American people. We will be pleased to debate this issue more extensively in a more appropriate forum, but for now we urge our colleagues to reject the motion to waive the Budget Act for the consideration of the Bradley amendment.